

an electrically conductive floating gate disposed over said first insulation layer and extending over a portion of the channel region and over a portion of the first region;

a second insulation layer having a first portion disposed over said first insulation layer and said substrate, a second portion disposed adjacent the floating gate and a third portion disposed over the floating gate, wherein the second insulation layer has a thickness permitting Fowler-Nordheim tunneling of charges therethrough;

an electrically conductive control gate having a first portion disposed over the second insulation layer first portion and adjacent to the second insulation layer second portion, and a second portion extending over the second insulation layer third portion, the control gate having a substantially vertical sidewall portion; and

an insulation spacer formed adjacent to the substantially vertical sidewall portion of the control gate;

wherein the second region has an edge that is aligned with the substantially vertical sidewall portion.

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